

- a first adhesive layer provided on the fourth surface of the second substrate, the first adhesive layer having an adhesion property;
  - a sheet being light-transmittable and having a fifth surface and a sixth surface opposite to the fifth surface, the fifth surface of the sheet being attached onto the first adhesive layer; and
  - a second adhesive layer provided on the sixth surface of the sheet, the second adhesive layer having an adhesion property weaker than the adhesion property of the first adhesive layer.
2. The touch panel of claim 1, wherein the sheet produces a phase shifting by a  $\frac{1}{4}$  wavelength.
3. The touch panel of claim 1, wherein the second adhesive layer comprises thermoplastic elastomer.
4. The touch panel of claim 1, wherein the spacer has an opening provided therein, and wherein the sheet covers the opening of the spacer.
5. The touch panel of claim 1, wherein the sheet includes a tab protruding therefrom, and the tab covers the opening of the spacer.
6. An input device comprising:
- a first substrate being light-transmittable and having a first surface and a second surface opposite to the first surface, the first substrate having a first outer periphery;
  - a first resistance layer being light-transmittable and provided on the first surface of the first substrate;
  - a second substrate being light-transmittable and having a third surface and a fourth surface opposite to the third surface, the second substrate having a second outer periphery;
  - a second resistance layer being light-transmittable provided on the third surface of the second substrate, the second resistance layer facing the first resistance layer by a predetermined gap between the second resistance layer and the first resistance layer;
  - a spacer having substantially a frame shape provided between the first outer periphery of the first substrate and the second outer periphery of the second substrate;
  - a first adhesive layer provided on the fourth surface of the second substrate, the first adhesive layer having an adhesion property;
  - a sheet being light-transmittable and having a fifth surface and a sixth surface opposite to the fifth surface, the fifth surface of the sheet being attached onto the first adhesive layer;
  - a second adhesive layer provided on the sixth surface of the sheet, the second adhesive layer having an adhesion property weaker than the adhesion property of the first adhesive layer; and
  - a display element attached onto the second adhesive layer.
7. The touch panel according to claim 6, wherein the second adhesive layer comprises thermoplastic elastomer.
8. A touch panel comprising:
- a first substrate having a first surface and a second surface opposite to the first surface, the first substrate having a first outer periphery;
  - a first resistance layer provided on the first surface of the first substrate;
  - a second substrate having a third surface and a fourth surface opposite to the third surface, the second substrate having a second outer periphery;
  - a second resistance layer provided on the third surface of the second substrate, the second resistance layer facing the first resistance layer by a predetermined gap between the second resistance layer and the first resistance layer;
  - a spacer having substantially a frame shape provided between the first outer periphery of the first substrate and the second outer periphery of the second substrate, the spacer having an opening provided therein; and
  - a sheet provided on the fourth surface of the second substrate, the sheet covering the opening of the spacer.
9. The touch panel of claim 8, wherein the sheet includes a tab protruding therefrom, and the tab covers the opening of the spacer.
10. The touch panel of claim 8, wherein the sheet has a fifth surface and a sixth surface opposite to the fifth surface, the fifth surface of the sheet facing the fourth surface of the second substrate, said touch panel further comprising:
- a first adhesive layer having an adhesion property attaching the fifth surface of the sheet onto the fourth surface of the second substrate; and
  - a second adhesive layer provided on the sixth surface of the sheet, the second adhesive layer having an adhesion property weaker than the adhesion property of the first adhesive layer.
11. A method of manufacturing a touch panel, comprising:
- providing a first substrate, a first resistance layer, a second substrate, a second resistance layer, and a spacer, wherein
    - the first substrate has a first surface and a second surface opposite to the first surface, the first substrate having a first outer periphery,
    - the first resistance layer is provided on the first surface of the first substrate,
    - the second substrate has a third surface and a fourth surface opposite to the third surface, the second substrate having a second outer periphery,
    - the second resistance layer is provided on the third surface of the second substrate, the second resistance layer facing the first resistance layer by a predetermined gap between the second resistance layer and the first resistance layer, and
    - the spacer has substantially a frame shape provided between the first outer periphery of the first substrate and the second outer periphery of the second substrate, the spacer having an opening provided therein;
  - after said providing the first substrate, the first resistance layer, the second substrate, the second resistance layer, and the spacer, providing a sheet on the fourth surface of the second substrate; and